App F IX—4

1954-55—
Cm

File No 31 54

Serial Nos 69, 78
118, 121

Previous References
Cm 31-54-92
Cm approo 332/55
Rel 95-51-55

Later References
Cr 29 56-16 17 P 67E

MYSORE GOVERNMENT SECRETARIAT

erial Nos 2—

Part B for Sepb 56

SUBJECT

Exemption from Payment of Entertainment Tax - for the Congress Exhibitions of 1952, 1954 & 19[illegible]

WD 05150—GPB—35 000—24 8 56

L 9532 - 35 6 9 56

The Commissioner C C B (Thro' the DC Bangalore

" C C A

" Auditor C C B

Copy The Chairman, Congress Exhibition Committee Congress House Race Course Road, Bangalore

19/9/56

M G S APP F III—1]

MYSORE GOVERNMENT SECRETARIAT

(CN)

NOTES

File No

FILE HEADING

The Chairman, Congress Exhibition Committee.
Congress House Race Course Road Bangalore

No 91/c Dated 20-12-54 Received 24-12-54

Diary No 683 Enclo — Spare copies — Serial No —

BRIEF ABSTRACT OF LETTER

Requests that exemption from payment of entertainment Tax may be granted in respect of the Congress Exhibition of 1952, (2) and dramas staged during 1954 at the Exhibition

Submitted — NOTES AND ORDERS

There are two points of

The point (1) relates to the grant exemption to the Congress Exhibition held during 1952 from payment of entertainment Tax on gate Collections

The point (2) relates to the grant of exemption to the Dramas staged during the Congress Exhibition held in 1954, from payment of entertainment Tax

NOTES—First Sheet

WD—0355? GIP— 000—10 7-53

Entertainment Tax exemption - Congress Exhibition

File No 6837/mk of 1952, 1954 195

Mysore Government Secretariat

3 As regards para (1), — entertainment includes any exhibition to which persons are admitted for payment, as defined in the Act this exhibition admits persons on payment hence liable to pay entertainment Tax therefore it also derives profit hence exemption was not granted now the Chairman of the Congress Exhibition Committee has stated that earlier exemption was granted for 1946 to 1951 and that the object of the Exhibition being education and that the Tax has not been collected from the public and therefore exemption from payment of Entertainment Tax in respect of Exhibition of 1952 may be granted.

As suggested by the Chairman, if the object of the Exhibition is considered as wholly educational in character, the exemption may perhaps be granted under Sub section (b) of (1) of section 8 of the Amusement Tax Act

Entertainment Tax exemption – Congress Exhibition 1952, 1954

Mysore Government Secretariat

File No 6837/69945/me 70K5 of 1954 7811/me

[App I III 2

Serial No

4 (Point 2) As regards exempting Dramas staged in the Exhibition during 1954, – the kind reference is invited to notification No L1695 and 97-51-1 dated 22-5-51 in which Dramas have been exempted from payment of entertainment tax unconditionally. Hence the dramas staged at the Exhibition during 1954 are not liable to levy of entertainment tax, as general exemption has been granted to the Dramatic performances. For orders

CM 11/mc
No M 529 a 29/30-12-54
11/1

Re 21/1/55 5) Get the opinion of the Govt
Mc 6/1 Comr
151

6 Draft is put up

Re 21/1/mc 21/1 7) Issue

[illegible]

One Covering Cer
L 13646/CM 21-54 78 & 14 2 55
Calls for Answer

Sub
14/2

NOTE – Contn shee

Entertainment Tax exemption - Congress Exhibition
1952, 1954

File No 6837/mk 6904/52 of 19 7811/53 3419/ae

Mysore Government Secretariat

Serial No. Baccalaureate

In the Chairman Congress Exhibition
Ref no 2126 dt 8.8.55
Regrets the early Municipal
election interfered & exemption
from payment of Entertainment Tax
during 1952, 54 and 1953.

8) Orders of the early Municipal
" to note and issue for the information
(sd) Kbt
10.8.55

9) The Revenue & the Corporation
Called for as per order at Para
5 supra has not yet been
received A draft D.O. reminder
is sent up 10) Done
Dr 2619
25/8

The Chairman Congress
D.O. L 6515 dt 1-9-55
reminds

Dr 1/9

WD 0 0/4—GPP—80 000—5 10 4

Entertainment Tax Exemption — Congress Exhibition

[App I III 2

Mysore Government Secretariat | File No 34 of 195 3982

Serial No

From

The Commissioner,
Corporation of the city of Bangalore
letter No A3 PR 1667/54-55 dated 5/7/55
furnishes the information

Remarks of the Assistant Secretary to Government, Edn & HS Gs Departments —

II) Why was this D.O. Reminder sent (Old) 7/55.

IV) Collection C/T 31/54 (77, 84, 92) on the subject as put up

V) The Commissioner, Corporation of the city of Bangalore forwarded the resolution dated 28/3/55 of the Corporation of the city of Bangalore in his letter dated 31/3/55 (and not 5/4/55 as noted in the present letter) the resolution of the Corporation is for the grant of exemption from payment of entertainment tax in respect of the Congress Exhibition held in 1952 and to be held in 1955 and also in respect of the dramas held during the Exhibition in 1954 But, Government in their order No H 611-16/C/T 31/54-92 dated 16/4/1955 directed that the Congress ~~Exhibition~~ Exhibition is exempted from payment of entertainment tax from the date of this order This order

1/63 S

1/63 T

NOTE — Contn slee

Entertainment Tax Exemption — Congress Exhibition

File No 3419 53982 of 19

Mysore Government Secretariat

Serial No

does not say anything about the grant of exemption for the year 1952 and 1954

(4) The reference now received from the chairman, Congress Exhibition is for the grant of exemption from payment of entertainment tax (I) in respect of Congress Exhibition 1952, and (II) in respect of draws held during Congress Exhibition 1954 the resolution dated 28/3/55 of the Corporation covers both these items In the light of the discussions in paras 1–5 of the Notes, whether a fresh resolution of the Corporation on the above points may be obtained, is for consideration

Flag A.

Flag S

NW — Refer para 11 supra

29/9/55

(5) The Bangalore corporation have resolved that Congress Exhibition held in 1952, and held in 1955 & the Dramas held during the exhibition of 1954 may be exempted from payment of Entertainment Tax

flg S (collection 31/54 C 17 NW 31-54 92)

(6) Orders were passed to the effect that the Congress Exhibition of 1955 be exempted from payment

V. the GO NW 611–16/c 31-54-92 of 16-4-55 (flg)

WD 0 914—GPE—80 CCC—5 10 4

Entertainment Tax Exemption.

Mysore Government Secretariat

Congress Exhibition [App F

File No 3419/Re 3982/Re of 195

	Serial No	
Vide further marked 'A' on page 3	17)	of Entertainment Tax from the date o ... The ~~present~~ appeal of the authorities of the Cong Exhibition is — (1) that the Exhibition held in 1952 and (2) that the Dramas held during the Exhibition of 1954 may be exempted from payment of Entertainment Tax It is further requested in Aug 55 that the Exhibition held in 1955 may be exempted (Vide further marked 'A' on page 3)
	18)	As regards their second request to exempting Dramas held during 54 from payment of tax, it is submitted that all Dramas are exempted from payment of Entertainment Tax — Vide Notification NL 1695/RL 97-57-1 dt 22-5-57 Hence, ~~the question~~ there is no need to pass orders. The authorities of the Exhibition appear to have no knowledge about this general exemption. Their attention may be invited to this fact. This is for their approval
flg B		
A (CM 31-54-43 — CM Dep 332/54)	19)	* The only question to be considered is whether the Congress Exhibition held in 1952 & in 1954 may be exempted from payment of Entertainment Tax, ~~The Govt~~ Orders have been communicated in letter NL 9074/CM 31-52-43 dt 26-10-57 that there are no grounds to grant exemption. The Bangalore corporation have resolved among other things in their meeting held on 28/3/55 that the Congress Exhibition held in 1952 may also be exempted This is for consideration

Note —Contn Sheet

Entertainment tax - Exemption — Congress Exhibition - 1952 1954

File No 3419 \ 3982/Re of 195

Mysore Government Secretariat

Serial No

and orders with reference to the orders issued in letter NL 9074/C M 31-52-43 & 26/10/52 (flg A) re exhibitions held in 1952-54 1954

(Please see note* of the personal secy to the C M according to which the C M desires to have a note submitted to him)

* page 6

MS 6/10

20) The request of the Chairman, Congress Exhibition Committee, Bangalore, is that the payment of Entertainment tax for the exhibitions held during the year 1952 and 1954 ~~1954-55~~, may be waived The letter is addressed on 20-12-54 The Corporation was consulted in the matter of waiving the entertainment tax They have resolved that the payment of the entertainment tax may be waived As the Corporation gets 90% of the entertainment tax and as they have resolved to waive it, their resolution may be approved

* Sri Bachan Pl Copy on Monday

21) Secondly, on 20-12-1954, the marginally noted Notifications exempting certain shows from the payment of entertainment tax were in force

1) L 1695 M 57-51-1 dt 22.5.51 (Flg B)

2) L 4903/Rc 97 51-5 dt 8-8-51 (Flg A)

B 6

A

22) In 1951, dramas and Circusses were exempted and then wrestling matches were exempted Therefore, the dates on which dramas were arranged, the exhibition ~~should not have~~ has not collected the entertainment tax

23) Thirdly, on the remaining days they have not collected the tax from the public Therefore the recovery of the entertainment tax may be waived

D 0260—GPI—P / 5 1 0000-21-55

3982/IX

Mysore Government Secretariat

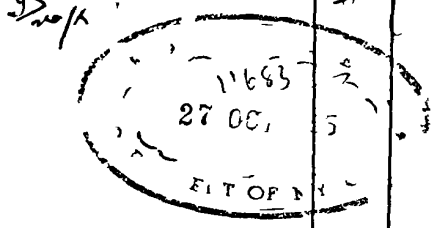
Exemption from payment of Entertainment Tax in respect of the Congress Exhibition held during 1954

File No. of 195 [App F III 2 / 9]

Serial No

24) There is no general request to exempt the exhibition from payment of entertainment tax during the succeeding years Therefore no general order need be passed

25) To conclude the exhibition held during 1952 and 1954, may be exempted from the entertainment tax



Secy (Edn & Agy) 24/10

~~A draft letter~~ 21/11/55

~~Thereafter~~

26) Is it necessary to get the views of the DC, Bangalore?

24/11/55

31

27) A draft letter Calling for the Views of the Deputy Commissioner Bangalore District is put up for approval

28) Issued 28/11

Submitted 14/11 Ms 16/11

To

The Deputy Commissioner, Bangalore District

100/0/2 18/11/55

Calls for information

Sms D

Note—Contn Sh 6

Entertainment Tax – exemption – Congress Exhibition 1952, 1954

Mysore Government Secretariat

File No 3952 / 6149 / 55-56

Serial No.

To the Personal Secretary to the Chief Minister

P O 1112 dated 17 11 55

29) Sri K-R Nadka Rao Chairman Congress Exhibition, has requested for an interview with the Chief Minister the Chief Minister has been pleased to grant interview on 28-11-55 at 2 15 PM the Chairman desires to discuss the question of granting exemption to the Congress Exhibition held in 1952 and 1954 in respect of Payment of entertainment Tax Para 20 to 28 supra explains the stage of Pendency of the question the stage is for kind perusal of the Chief Minister

Cs 26/11 30) Please furnish a ~~letter~~ remainder to the Dy Secy to submit with a note after noon

Ms 26/11

| please put to ~~brief note~~

31) ~~Draft~~ reminder is put up and same are sent up

Cs 26/11 32) After noon, this will be submitted with a note

Ms 26/11 33) Issued

26/11

The DP

L 10271 dt 28-11-55

reminder

Entertainment Tax Exemption
Congress Exhibition 1952 1957

sore Government Secretariat

File No 3419 √3982/m 6855 of 195

[App F III 2

Serial No

324) A Note is put up

[illegible]

[illegible] the D C Bangalore

Letter No Rev 2 PR 56/54-55 dt 21

Favours the Report

File No of 195

Mysore Governm
Secretariat

Serial No

WD 0260—GPE—P / S 130 000—21 3 59

N o t e

Sub ect Grant of exemotion from payment of Ertertainment Tax to the Congress Exhibition

35) The request of the Chairman, Congress Exhibition Committee is to exempt them (1) Congress Exhibition held in 1952 and (2) Dramas held during Exhibition of 1954 The request of the Chairman to waive the entertainment tax, the opinion of the Deputy Commissioner, Bangalore was obtained and he opinioned that there is no case for the grant of the exemotion sought Accordingly the request was negatived in this office letter dated 26-10-1954

page 1
Flag 'X'

Flag XXX

36) The Chairman has again sought exemption on the ground that the tax has not been collected from the public and that the Committee is allotting stalls free of charge to the Government Departments in the exhibition and thereby the Committee losses two to three thousands of rupees every year

37) The views of the Corporation was obtained The Corporation have approved of the grant of exemotion from payment of entertainment tax in respect of the Congress Exhibition held in 1952/53 and also Dramas held in the Exhibition on 1954

Flag 'S'

~~The opinion of the Deputy Commissioner, Bangalore has been called for and the same is awaited~~

38) Dramatic performances have been exempted generally from payment of Tax from 22-5-1951 Hence the present request to waive the tax in respect of dramas held in the Exhibition during 1954 may not require sanction again

39) The Congress Exhibition of 1955 has also been exemoted from payment of Tax

40)

No. 2 on 1

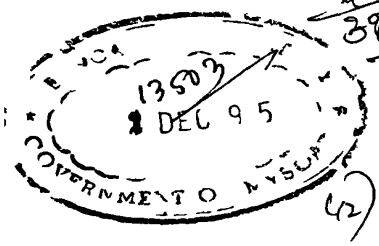
D

1) 3988 / 6255/ref 56340

Exemption – Entertainment Tax – Congress Exhibition
1952 – 1954

That the request does not satisfy the Conditions laid down for grant of exemption. He has further added that separate dramas stage accounts have not been kept for morning and evening performances and drama people visit not only for drama but also for exhibition and therefore dramas cannot be exempted from payment of Tax for orders with reference to para 26 supra

41) 30/11



30/11 Mrs 30/11 Secy (Revenue)

42) Where is the PWD? Page 1
Expect to see me Today with the ET Act & rules

1/12/57

43) Discussed
DC's report dated 28 11 57 does not meet the points raised in the Exhibition Committee chairmans letter dated 30 12 52 (Copy & PWD are in this file)

44) I have also a note regarding some pre-foreland cases I come across

3/12/57

6255/Comp 6340 6562 pmf/Cy Substantive Tax

Congress Exhibition 1955 & 56
exemption

Some D C Acquire
D O No L 10910 dt 8-12-55
Calls for further information

4a) Issued and resubmitted Ref Para 4 supra
46/ 5/12

5/12 Mrs S/.

(3643) Pa
5 D-

The report received from the D C is put up
Mrs 8/..

Petition No 2171/C dated 30 11-55 from Genl Secy, Congress Exhibition 1957 Bombay requesting exemption from E Tax.

Letter No Entn PR 58/5455 dated 8 12 55 from the Dy Commissioner Bombay in the matter

Ground L 2434/C M 31-54-117/ dated 3/4 5-56 Vice chairman of the Congress exhibition Committee Bombay calls for certain particulars

4) Issued and resubmitted for kind perusal as per orders
cy 2/5/56
Mrs 5/5

4) What are the points involved the noting is very insufficient The clerk has taken 5 months to put up the file when it was marked to the Secy on 5-12-55, why was it not submitted to the Secy Explain
2/11)

6255/54.

1/4 Congress Exhibition 1955 & 54 — Exemption — Entertainment Tax

4a) Explained to the Asst Secy in person

The has just returned from the PC to the Secy Edn & LS & with the instructions "To be issued immediately from the Branch a post up on 3-5-56 and soon after its receipt in the Branch, this ~~letter to be~~ letter has been issued and then returned for kind perusal as per orders on 4/5/56

Letter No 222/C dated 12-5-56 from the Vice Chairman Congress Exhibition ~~Committee~~ Congress House Race Course Road Bhe furnishing this reply as called for

5a) In regard to certain particulars called for in this office letter No 2434/C&M 31 54 117 dated 3/4-5-56, 'X' Asst, the Chairman Congress Exhibition, Bangalore PO I has replied as follows —

1) Rebates available for granting exemption for 1946 & 1951

The chairman, Congress Exhibition, states that the Dt Magistrate Bangalore has exempted in his letter No 2881/4/49-50 dated 'A'
2-2-50 the entertainment tax for the year 1950 and the other references could not be traced

2) Regarding reported intimation given by the then ~~Asst~~ Supdt of Police regarding payment of entertainment taxes, the Chairman says that neither the procedure nor the fees agreed to pay the tax but they have been urging for the exemption

3) Exemption claimed in respect of Drama portion for 1954

The chairman wrote reference to their petition (No 'B & C'
1822/C/54 dated 19-4-54) and the letter of Dt Magistrate S+T
Bhe (Ent 1 PR 63/53-54/31 54/#3 dated 26-4-54 (T') rejected Under 4 to 74/C&M/31 54/#3 dated 26-4-54 (T') The petitioner is Hqrs, S+T and the prayer was The Dt Magistrate has in the above letter, requested the chairman to pay the balance of 8 Tax of Rs 3870-4-4

4) Retrospective effect being given to exemption granted in respect of congress exhibition of 1955 the Chairman wrote reference to his letter dated 19-2-55 addressed to the Chief Minister may have requested for grant of exemption as the exhibition is generally educative nature

Serial No

CM 31 54 Rs 77 84 92

and the proceeds will be utilized for charitable purposes In this connection (kind reference is invited to paras (17) to (20) of the note in the collection CM 31 54 (Rs 77 84 92) placed below

3) Authority to show that the proceeds of the exhibition are being utilized towards education and charitable purposes — It is stated that a sum of Rs 10,000 has been deposited in the Indian Bank Ltd in the name of "B C D C C Sarvajanika Vidhyarthi Nilaya" for construction of a General Hostel at an estimated cost of Rs 1,00,000/ accommodating nearly 100 students A Board of Trustees is also constituted for the construction and maintenance of the General Hostel out of the proceeds of the exhibition

6) Details about free accommodation given to the Govt Stalls and any other help financial or otherwise to the Govt Depts that participated in the Congress Exhibitions during 52, 54 and 55 with overhall ~~estimate of total~~ financial estimate of help rendered by the Govt to the Congress Exhibition Committee — It is stated that during 1952, 20 stalls of rent Rs 75 each were allotted to the Dept of Ind & Commerce, during 54, 30 stalls at rent of Rs 80/each were allotted to the Industries dept and during 55, 30 stalls were given to Industries Dept, all free of charge and also a sum of Rs 2000/ was given to Industries Dept towards demonstration of cottage industries besides allotting specially constructed stalls at extra cost to PW and Electrical Depts free of charge all these years

We must ask to what financial estimate of help

Exemption Congress Exhibitions

17 File No 6255/ml/1278/ml of 195

Mysore Government Secretariat

Serial No

was rendered by the Govt to the Congress Exhibitions Committee is not mentioned

52) In this connection kind reference is invited to Section 8 of the Entertainment and Amusement Tax Act laying down certain conditions for grant of exemptions in such cases

53) Subd for orders with reference to L 2×4 347/ CM 3154 117 dated 3/4/56 flag

23/5/56

54) The letter dt 12/5/56 of the Vice-chairman of the Congress Exhibitions Committee is submitted with reference to the letter dt 3/4 ×-5-56 of the Secy addressed to him

'X'

flg X

M. 26/5

55) Pl type below the questions raised by the Secy and replies given by the Chairman Side by side

Typed 26/5

26/5

56) A typed statement is put up for kind perusal and orders - flag 'V'

M. 16/6 Secy (Rev) 16/6

16/6

Kept this bf the Permanent Secy / returns home

16/6

EDUCATION & LOCAL SCHEMES 4016 3-19

A 5 (one) Please see one Twag B 24/7/56

24/7/56

24/7/56

CM (Please see [illegible])

Mysore Government Secretariat

EXEMPTION - ENTERTAINMENT TAX & CONGRESS EXHIBITION
6255/1278/ML File No of 195 [App F III 2

Serial No

57 The Chairman, Congress Exhibition Committee has requested for exemption from payment of Entertainment tax in respect of the Exhibition held in 1952 and the dramas during 1954 in the Exhibition grounds He has also requested that the exemption granted in Government order dated 16th April 1955 may be made applicable for the entire period of the Exhibition held in 1955, commencing from the third week of February 1955, as there is restriction in the Government Order that the exemption is from the date of the Order i e , 16th April '55 The District Magistrate, Bangalore has not supported the request but the Corporation of Bangalore have agreed to grant exemption During the Friday interview with the Chief Minister, I was instructed to discuss the whole case with Shri K R Madhava Rao I did so on two or three occasions and obtained all the relevant information from the applicant's office The points that are relevant to arrive at a decision are noted in a tabular statement placed below (vide Flag 'V') I suggest that the Corporation's view may be accepted and the outstanding payment against the Exhibition Committee be waived because of the following reasons -

i) The Exhibition authorities have given facilities to the Government Departments by means of affording stalls free of rent The stalls are said to be specially constructed to suit the Departmental needs necessarily involving extra expenses

ii) Some evidence has also been adduced by the Exhi-

Note —Contn Sheet

bition Committee that exemption from the Entertainment tax was being given in previous years Vide Bangalore District Magistrate's letter No 2881/H/49-50 dated 2nd February 1950 (Copy - Flag 'A') The Exhibition Committee has not furnished evidence for the exemption enjoyed in previous years excepting for 1950 The District Magistrate, Bangalore also is not in a position to contradict the position that any exemption was granted during these years

iii) The Exhibition Committee is utilising the proceeds of the Exhibition for educational and charitable purposes

iv) Exemption has already been given on merits of the case during the year 1955

v) It is stated by the Exhibition authorities that during the years mentioned above the tax has not been collected from the public and it is also stated that prompt action was not taken in time by the District Magistrate to collect it and that it would be a great hardship if payment of tax is insisted upon at this distance of time

5) For the above reasons I am of the view that the arrear payments outstanding against the Congress Exhibition Committee may be ordered to be waived

MINISTER FOR PUBLIC HEALTH AND L S G

27/7/56

5a) I agree with the L S G Secretary

1/8/56

OFFICE OF THE MINISTER FOR PUBLIC HEALTH LOCAL-SELF GOVERNMENT
28 JUL 1956
No 1968

EDUCATION & L S G SECRETARY
2 AUG 1956

WD 0269—LPB—P Z S 130000—21-5 55

ENTERTAINMENT TAX - CONGRESS EXHIBITION - EXEMPTION

Mysore Government Secretariat

6255/1278/ML

File No 816 / LD / 56 57 of 195

[App F III 2

Serial No

60) Draft G.O is put up for appl
3/8/56.

61) C.'s draft
4/8

62) Fair draft is put up for appl
6/8
7/8

63)
7/8/56

Secy. (L.S.G.)

64) Please speak
8/8
9/8/56

65) Discussed
Consult Law Dept if a mere G.O would suffice or a Notn has to issue

66) In the remarks
10/8/56

Asst Secy (Legn.)

67) The Mysore Amusements Tax Act, 1932, does not contemplate the issue of a notification in respect of an order under section 8(1). There

Mas 10/8/56
Sw K N J
10 AUG 1956
LIBRARY 832/10/8/56

Note-Out Sheet

Entertainment Tax — Congress Exhibition — Exempt

7) File No 816 / 127E/11 of 195 — XD/56 57

Mysore Government Secretariat

Serial No

v also no provision under which the State Govt can waive the payment of the tax From the G O dated 16-6-1955 and ~~para~~ the second sentence of para 2 of the draft G O that it would appear that the case falls under sub section (1) of section 8 If so, ~~the~~ it seems that the appropriate order is to the effect that the entertainments tax ~~shall not be~~ is not chargeable in respect of the exhibitions A G O on these lines may be issued

Mas 11/8/56
Law Secy)

68) Secy (L.S.G.)
MM 12/8
Mas 13/8/56

69) The draft G O is suitably revised & put up (Please see the last para of the G O which is revised)
M... 13/8

70) May be kindly approved
Asst Secy (Legn has seen the draft)
25/8/56

Secy, (L S G) 71) Will it not be also necessary to claim exemption in future also on the same grounds as those set

HM 0 11 AUG

EDUCATION & L S G SECTT 5867 13 AUG 1956

EDUCATION & L S G SECRETARY No 8 27 AUG 1956

Exemption - E Tax - Congress Exhibition

Mysore Government Secretariat | 1278/1[illegible] File No of 195 | [App F III 2 ...]

Serial No

Cation No 9/1 CO (Disc & Exam...

28/8

Subs

72) In case any entertainment were to fulfil the conditions laid down in sub section (1) of section 8 of the Amusement Tax Act aforesaid and accordingly the whole of the takings thereof are devoted to philanthropic religious or charitable purposes without any charge on the takings for any charge on the takings for any expenses of the entertainments and also other three conditions, no entertainment tax need be charged and hence exemption will have to be granted in future also, if the grounds set out in the Govt are fulfilled

Subs for orders - with reference to para 71 above

cf/9 73 Draft may be kindly placed in the honour of me alone Note

8/9/56

Secy, L S G) 74

5/9

75 Issue Notify

The Comr C C B - two Hqrs
" D C and Asst Registrar, B Core
" Controller, S A D
" Director, C C B
copy to ch, Congress Exhibition Committee, Bglore

13/9/56 G O No L 9532-35/CH 31-54-12/ 6/9/56

Note—Contn Sheet

D 6/9/56

File No of 195

Mysore Governme
Secretariat

Serial
No

WD 0960—GPB—P Z S 130 000—21-

PHONE 285

Congress Exhibition 1954

(CONDUCTED BY THE BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE OF BANGALORE)

Congress House, Race Course Road

RECD 6837 24 DEC 1954 MUNICIPAL BRANCH

C M Patrons 31-54-69

K H NUM NTH (Ch f M G f M)

K T HY M (Ch Le l C l)

T M P (G S MPCC)

Ch m R M DH V Ch m N M N T C C M

Vice Patrons

K V N GOWDH (P d M P d h C C

H UD (S k L l A mbl)

M Y NG R (E P d C M IC l)

C mm d G D CH R Y C TY G N DU G al S A S M Y N

Ref No 91/c

Date 20th Dec 1954

To

The Chief Minister,

Government of Mysore,

BANGALORE

Dear Sir,

Subject Exemption from payment of entertainment tax--
i in respect of Congress Exhibition 1952,
ii in respect of dramas held during Congress Exhibitio 1954

We are surprised to receive a letter from the Government (Vide Letter No L 9074/C M 31-54-43 dated 26th October 1954 from the Assistant Secretary to Government, Local Self Government and Plannin Departments) stating that there were no grounds to grant exemption from payment of entertainment tax in respect of the Exhibition held during 1952 and 1954 Hence, we are preferring this appeal to you to review the matter and grant the exemption requested by us, for the following reasons

The Congress Exhibition in Bangalore has become an annual feature since 1946, under the auspices of the Bangalore Corporation District Congress Committee t of Mysore were pleased

PHONE 85

PHONE 2852

(3)

(2)

Congress Exhibition 1955

(CONDUCTED BY THE BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE)

Congress House, Race Course Road, Bangalore 1

Patrons

K H M T YA
(Chief M G fM)

T HY M
(Cl m L l C l)

T M A
(G S yMPCC)

K V NN GOWDH
(P id M P l hC C mm)

Vice Patrons

H S RUDR
(Sp k L l A bl)

M Y NG R
(E P d C M lC l)

C m Ad
C D CH L Y C TY
G N DU
G IS
V K HN R
S
V R A
M Y N

Chm
M D
V Chm
R
M Y
T
G C M

Ref No -2- Date 195

to grant us the exemption from payment of entertainment tax during the years prior to 1952 considering the fact that the main objects of the Exhibition are to serve the public in giving knowledge and information regarding Industries, Science, Arts, Agriculture etc, and it is generally of Educative nature to the public

2 It is only from the year 1952 that the Government have been asking us to pay the entertainment tax on the gate collections Eve this demand from the Government came to us only after the Exhibition was over during 1952 If this information were available to us before the commencement of the Exhibition we would have collected the tax from the public and paid to the Government We had no occasion to collect the entertainment tax from the public during 195 Hence, we pray for exemption from payment of entertainment tax in respect of Congress Exhibition 1952

3 As regards the Congress Exhibition 1954, the Exhibition Committee has already paid the entertainment tax on th gate collections except for the days on which dramas were staged in the Exhibition, when the gate was free for all visitors and admission fee was levied only for drama This information was widely publicised amon

PHONE 852

(3)

Congress Exhibition 1955

(CONDUCTED BY THE BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE)
142 COTTONPET BANGALORE 2

Patrons

K M TH Y
(Ch fM G fM)

K R N GOWDH
(P d M P d hC Cm)

Vice Patrons

K T HYAM
(Cl m Le l C l)

H RUD
(S k L l A mbl)

T M A
(G S MPCC)

H M NG
(F P d C M IC I)

Ch m
R M D
V e-Ch m

C m d
C D C Y CH TY
C DU
G IS
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M Y

Ref No -3- Date 195

the public We have not collected entertainment tax from the public on the days, when dramas were staged in the Exhibition Hence we pray for exemption from payment of entertainment tax for the days, on which dramas were staged during Congress Exhibition 1954

4 Another point, which we wish to place before you for kind consideration is, that, since the past 3 years, the Exhibition Committee has been allotting stalls free of charges to the Government Departments, like the Industries Department, Public Works Department etc , for demonstrative purposes and we are loosing nearly two to three thousand Rupees every year on this account Even today an application from the Industries Department is pending before us for waiving of the Stall rent of the stalls occupied by the Department of Industries and Commerce during the Congress Exhibition 1952

Considering all these points, we trust, you will kindly pass orders early, exempting us from payment of entertainment tax in respect of Congress Exhibition 1952 and for dramas held during Congress Exhibition 1954

Thanking you,

Your faithfully,
K P Madhavarao
CHAIRMAN

(4)

Copy of letter No 86/C, dated 20th December 1954, from the Chairman, Congress Exhibition 1955, Congress House, Race Course Road Bangalore-1, to the Chief Minister, Government of Mysore, Bangalore

SR
MYSORE SECTT
DEC 23 4
No
SPECIAL REVENUE BRANCH

-o-

Subject:- Congress Exhibition

-o-

1) The Office-bearers of the Congress Exhibition Committee are desirous of meeting you to discuss the question of payment of entertainment tax in respect of Congress Exhibitions held during the years 1952 and 1954 Also they would like to discuss with you certain matters connected with the ensuing Congress Exhibition to be held during February 1955

A B

2) I shall be highly thankful if you will kindly grant us an interview at your earliest convenience and oblige

Thanking you and awaiting your kind reply

-:o-

Reply from the Chief Minister

D.OKK 2911 22-12-1954

Dear Sir,

Your letter No 86/C dated 20th December 1954

3) The Chief Minister will be glad to see you in his chambers at he Old Public Offices, Bangalore, on Friday the 24th December 1954 between 9 15 and 11 00 a m

Yours sincerely,

Sd C Ramaswamy

Shri K R.Madhava Rao
Chairman,
Congress Exhibition 1955,
Congress House
Race Course Road
Bangalore-1

MWK 2912-13

Copy to the Secretary to Government, Financial Department, Bangalore He may kindly be present during the above interview

By Order,

Sd C Ramaswamy
Personal Secretary

PT

1954/SK (5) Question of payment of entertainment tax for the Congress Exhn 1952 and 1954 Meeting in the Chief Min's chambers on 24-12-1954.

Subject -

4) The question of entertainment tax is being dealt with in the Municipal Branch As such this may be transferred to the Ml Br for necessary further action in respect of portion marked 'A' at para 1 supra.

AWE 23/12

5) Re 'B' action is being taken in the SR Br

Ans 23/12

~~Noted~~ ~~please~~ ~~keep~~

for favour of necessary action

Secy to Govt Municipal Br

MYSO-C 6904 23 DEC 1954 26 MUNICIPAL BRANCH

(6)

OFFICE OF THE CHIEF MINISTER
NOTE.

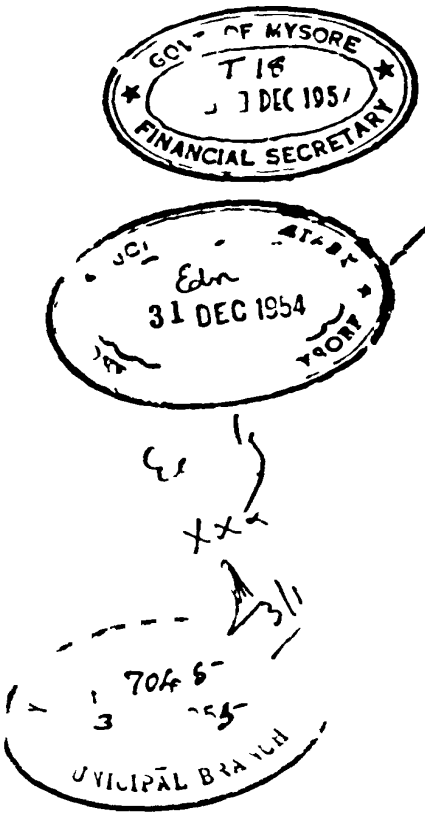
M 529

Dated 29th Dec. 30 195

On the 24th December 1954 at the time of general interviews, Sris K R Madhava Rao, Subbanna and others represented to the Chief Minister that levy of entertainment tax on drama sammelan 1954 and on Congress Exhibition collections in 1952 may be waived The Chief Minister desires that a note may be put up

By Order,

(C Ramaswamy)
Personal Secretary
to the Chief Minister
29/12/54



Secretary to Government,
Financial Department

Secy Edn LLSG 31/12

dep 332/54

7845 7611 JAN 1955 (7)

No Cnt PR 63/53-54 O/o the DEPUTY COMMISSIONER,
Bangalore District,
ated, Bangalore, 20th January 1955
21st

From

The Deputy Commissioner,
Bangalore District,
Bangalore

To

The Secretary to Government of Mysore,
Local Self Government Department,
Bangalore

Sir,

Subject - Payment of Entertainment Tax in respect of Congress Exhibition from 1952 to 1954

Reference - Correspondence ending with your letter No L 9074/C II 31-54-43 dated 26th October 1954

I write to state that the President of the Congress Exhibition who was requested to arrange for the production of accounts before this office for audit pending final orders of Government on the review petition, has replied that they are expecting the orders of Government in the matter shortly.

I request you to intimate when orders of Government may be expected to be passed on the representation of the President of the Congress Exhibition.

Yours faithfully,

(L HUNISWAMY),
Deputy Commissioner,
Bangalore District

21/1/55

21/1

(8)

Appendix F G —1]

SUBJECT Execution time Document of entertainment Tax in respect of Congress Exhibition held in 1912 & 1954

Diary No of letter replied to 7045

Section CM

File No 31-54

Serial No 78

Mysore Government Secretariat

( )

the 195

No L 13646/E/

To 14-2-55

Sir Commissioner of Police

Bangalore

Date of issue

Signed by

(Copy a copy)

I am directed to forward herewith a copy of the representation dt 20-12-54 received from the Chairman, Congress Exhibition Committee, Bangalore on the above subject, for favour of expeditious obtaining the views of the Corporation in the matter very early.

Yours faithfully

Asst Secretary

List of enclosures

Copied by

Examined by

WD 04859—GPB—40,000—22-1-54

2852

(9)

Congress Exhibition 1955

(CONDUCTED BY THE BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE)

CONGRESS HOUSE RACE COURSE ROAD BANGALORE 1

3419
20 AUG 55
MUNICIPAL

Patron

H N M N Y
(Ch f M G f M)

K T Y M
(Cl m L I C I)

T M
(E C IS MPCC)

Ch m
R M DH A R O
V Cl
R U NN
M Y AN
T
G V C M

Vice Patrons

H V R NN GOWDH
(E P d M P l C C)

H UD
(Sp k L I A mbl)
M Y NG R
(E P d C M IC I)
C mm A d
G D CH R Y C TTY
G N DU
G IS
V KR HN Y R
S
P V R A
M Y N

Office of the Chief Minister
Rec'd No. L1542
Date of Issue 13/8/55

Ref No 2126

Date 8th Aug, 1955

FINANCIAL SECRETARY
13 AUG 955
GOVERNMENT OF MYSORE

To

The Chief Minister,
Government of Mysore,
BANGALORE

Dear Sir,

The Office-bearers of the Congress Exhibition Committee wish to meet you in connection with payment of entertainment tax in respect of Congress Exhibitions held during the years 1952, 1954 and 1955

I shall be highly thankful if you will kindly grant us an interview at your earliest convenience and oblige

Thanking you and awaiting your kind reply

Yours faithfully,
K R Madhava Rao
Chairman

17 AUG 55
7599
MYSORE

I see to write for an interview in connection

10/8/55

Sri N S B xxx

Pl. put up a note with pre-papers -

16/8/55

This refers to d S y Secy LSG

14/8 Draft ... Secy LSG

D R CHENNARUDRAIYA, B A ,M Sc
~~XXXXXXXXXXXXXXXXXXXXXX~~
COMMISSIONER

CORPORATION OFFICES
BANGALORE

D O No A3 Pr 1667/54-55 to 3982 Dated 5th September 1955

Dear Sir,

Subject Exemption from payment of the Entertainment Tax in respect of the Congress Exhibition held during 1952, 1954 and 1955

Ref Your D O reminder No L 6515 dated 1-9-1955

With reference to your D O letter, I write to state that the Corporation resolution dated 28-3-1955 recommending exemption in this behalf was already communicated to the Secretary to the Government of Mysore, Education and L S G Departments, under even number dated 5-4-55 who has also communicated the Government Order No L 611-16/C M 31-54-92 dated 16-4-55 on the above subject

Yours sincerely,

Sri V Hanumanthappa, B A ,(Hons)
Assistant Secretary to the Government,
Municipal Department,
Mysore Government Secretariat,
BANGALORE

WD 0257—GPB—P Z S —1 20 000—6 6 55

(12)

Appendix F G—1]

SUBJECT Grant of Exemption from Payment of entertainment Tax (1) in respect of Congress Exhibition 1952 and (2) in respect of dramas held during 1954

Diary No of letter replied to

Mysore Government Secretariat

( )

the

Date of issue

Signed by

1 Letter No 91/C&G 20/12/54
2 Letter No 88/C&G 20/12/54

List of enclosures

Copied by

Examined by

Section

File No

2 Cpys

Serial No

No. 10070/E&I 18-11-55

To

The Deputy Commissioner
Bangalore District

Sir,

I am directed to forward herewith the Copies of the marginally noted letters received from the Chairman, Congress Exhibition, Bangalore, on the above subject, and to request you to be so good as to furnish Your views in the matter at an

(2)

early

Yours faithfully—

Asst Secy to Govt,
Judicial & Legislative Departments

(14)

No L 10070/En 1
dt 18-11-55

The
Education & L S G Departments

The Deputy Commissioner,
Bangalore District

Sir,

Subject Grant of exemption from payment of entertainment tax (1) in respect of Congress Exhibition, 1952, and (ii) in respect of dramas held during 1954

I am directed to forward herewith the copies of the marginally* noted letters received from the Chairman, Congress Exhibition, Bangalore, on the above subject, and to request you to be so good as to furnish your views in the matter early

1 Letter No 91C dated 20-12-1954
2 Letter No 86/C dated 20-12-54

Yours faithfully,
M A Meccai
(M A Meccai)
for Secretary to Government,
Education & L S G Departments

krr-2/18-11

S NANJUNDAIAH B Sc LL B
P onal S t ry
t Ch f M t

P O 1111

GOVERNMENT OF MYSORE
OFFICE OF THE CHIEF MINISTER
BANGALORE 1

November 16, 1955.

Dear Sir,

With reference to your letter dated the 12th November 1955, regarding interview with the Chief Minister, I am desired to inform you that the Chief Minister will be glad to see you in his chambers at "Atara Katcheri", Bangalore on ~~Tuesday~~ Monday the 28th November 1955 at 2 15 p m

Yours sincerely,

Sd S Nanjundaiah

Shri K R Madhava Rao,
Chairman,
Congress Exhibition, 1955,
"Congress House", Race Course Rd
Bangalore-1

P.O 1112/me
17 11 55

Copy together with a copy of letter dated the 12th November 1955 to the Secretary to Government, Financial Department, Bangalore, with a request to be present at the time of interview

By order,

Personal Secretary

Seen.
This relate to Secy to G
He may also be requested to
be present at the interview
Per by to CM

(6)

Copy of letter from Shri K R Madhava Rao, Chairman, Congress Exhibition, 1955, Bangalore to the Chief Minister, Mysore, Bangalore

I invite your kind reference to my letter No 2126 of 8 8 55 with regard to grant of an interview to the office bearers of Congress Exhibition Committee to discuss regarding payment of entertainment tax by the Congress Exhibition and request you kindly to let me know when it would be convenient for you to meet the Committee members

"Copy"

Personal Secretary
to the Chief Minister

This may be referred to L. S/h today with a request to be present at the time mentioned
19/11/55

19/11

Secy (LSG)

22 NOV 955

22/11

Appendix F G —1]

SUBJECT Grant of exemption from payment of entertainment Tax in respect of Congress Exhibition held during 1952 and 1954

17

Diary No of letter replied to

Section

File No

Serial No

Mysore Government Secretariat

( )

the *195*

No L 10271 23-11-55

Date of issue

Signed by

Dear Sir,

I am directed to request you kindly to furnish your views called for in this office letter no L 10070 dated 18-11-55 immediately as the Chairman of the Congress Exhibition Committee intends to call a meeting on 28-11-55 to discuss the subject

List of enclosures

Copied by

Examined by

Y. S

23/11

WD 0257—GPB—P Z S —1 20 000—6 6 55

19

No Ent 2 PR 58/54-55

OFFICE OF THE DEPUTY COMMISSIONER,
Bangalore District,
Dated, Bangalore, 28th November 1955

From

1-12-1955

Sri V HANUMANTHAPPA, B A (Hons), Asst Secretary to Govt Municipal Branch

Mysore Govt Secretariat, Bangalore,

Dated, November 23, 1955

D O No L 10271

Dear Sir,

Subject - Grant of exerption from payment of entertainment tax in respect of Congress Exhibition held during 1952- and 1954

I am directed to request you kindly to furnish your views called for in this office letter No L 10070 dated 18-11-1955, immediately as the Chairman of the Congress Exhibition Committee interviews the Chief Minister on 28th November 1955 to discuss the subject

Yours sincerely,

23/11

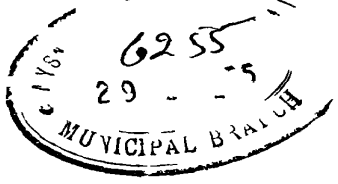
Sri L Muniswamy, I A S ,
Deputy Commissioner,
Bangalore District,
Bangalore

HGN 2/23 11

19

No Ent 2 PR 58/54-55

OFFICE OF THE DEPUTY COMMISSIONER,
Bangalore District,
Dated, Bangalore, 28th November 1955



From

The Deputy Commissioner,
Bangalore District,
Bangalore

To

The Assistant Secretary to Government,
Local Self Government Department,
Bangalore

Sir,

Subject - Grant of exemption from payment of Entertainment Tax in respect of Congress Exhibition held during 1952 and 1954

Reference - Your letter No D O No L 10271 dated 23rd November 1955

28/11/55 1.55 pm (1) I write to furnish my views on the above subject as under

(2) The grounds put forth by the Congress Exhibition in order to get the exemption from payment of Entertainment Tax are that the exhibition is an annual feature with the main object of serving the public in giving knowledge and information regarding industries, science, arts and agriculture as an educational nature to public But as per the Mysore Amusements Act of 1932, wherein it is specifically stated that exemption can be given only for the undertakings which are devoted entirely to philanthraphic and religious purposes without any charge onthe undertakings for the expenses of the entertainment or it must be of an educational character not conducted or established for profit or solely for promoting the interest of the industry of agriculture or the manufacturing industry or the public help which is not conducted for profit or it must be solely for the exhibition of the products of industry or branch thereof for promoting the interests of which the Society exists But, the grounds put forth by the Exhibition Committee for payment of the tax do not fall in any of these categories, nor the Exhibition is conducted for any of the objects stated above, as the entrance to the Exhibition is by tickets Besides, the incidence of the tax is only on the public who visit the exhibition and not on the Committee As such the Government have rejected grant of exemption vide their order No.

Please Continue Note 29/11

L.1320/CM 34-52-4 dated 26-4-1952 and L 9074/CM 31-54-43 dated 26-10-1954, as there are no grounds.

(3) As regards the second point, that demand for the year 1952 was received only after the exhibition was over, cannot be admitted because, the Mysore Amusement Tax regulation has come into force from 1st of July 1933 Besides at this distance of time, it is not possible to say that the Government have demanded the Entertainment Tax only after Exhibition of 1952 was over.

(4) As regards the third point, that they have not collected the admission fee during the days on which dramas were staged in the exhibition, does not stand to reason because, the public will have certainly a special interest to attend exhibition on such days when dramas are staged, though they may not go entirely to visit the drama alone Besides, the Chairman has failed to account for, about the people who go to exhibition in the mornings and also in afternoons. The object of the exhibition committee is to attract the various stalls and, the exhibition will be immensely benefitted by some of the stalls exhibited by Government for which they will have to allow the Government stalls free of charge but this cannot be a reasonable ground that they are allowing the Government stalls free of charge and that therefore exemption from payment of Entertainment Tax should be granted to them.

I, therefore, ~~write to state~~ request that the exemption from payment of Entertainment Tax may not be granted as it would create an inconvenient precedent.

Yours faithfully,

(G PADMAJI RAO),
For Deputy Commissioner,
Bangalore District

(DRAFT APPROVED BY THE DEPUTY COMMISSIONER.)

sr 3

No d 10910 ಅ|3|12|55 (22)

21

NJUNDAIAH B Sc LL B
P al S t ry
t ll Cl f M t
P O 1164

GOVERNMENT OF MYSORE
OFFICE OF THE CHIEF MINISTER
BANGALORE 1

MYSORE 6340 30 NOV 1955 MUNICIPAL BRANCH

November 28, 1955
29

Dear Sir,

Please refer to this office letter No P O.1111 dated the 17th November 1955, regarding interview with the Chief Minister

The Chief Minister will be glad to see you in his chambers at Atara Katcheri, Bangalore on Friday the 9th December 1955 between 9 and 11 a.m

Yours sincerely,

Sd S Nanjundaiah

Shri K R Madhava Rao,
Chairman,
Congress Exhibition, 1955,
"Congress House,"
Bangalore

Copy to the Secretary to Government, Financial Dept Bangalore, in continuation of this office letter No P O 1112 dated the 17 11 1955 He is requested to be present at the time of interview

By order,

Sd S Nanjundaiah
Personal Secretary

PTO

Ro 1165-66/one - 2 -

29/11/55

Copy to the Secretary to Government, Education & L S G Departments, Bangalore, with a copy of ~~xxx~~ letter received from Shri K R Madhava Rao He is requested to be kindly present at the time of interview

By order,

Personal Secretary 28/11

Copy of letter received -

I invite your kind reference to my letter No 2126 of 8 8 55 with regard to grant of an interview to the office bearers of Congress Exhibition Committee to discuss regarding payment of entertainment tax by the Congress Exhibition and request you kindly to let me know when it would be convenient for you to meet the Committee,members

An early reply is solicited

No d)0910 dt 3/12/55 (22)

DRAFT

D O No L 10910

Immediate

Dear Sri Munisw.my,

Subject - Grant of exemption from payment of Entertainment-tax in respect of Congress Exhibition held during 1952 and 1954

Please see your report to Government sent in No Ent 2 PR 58/54-55 dated 28-11-1955 Sri K R Madhava Rao, Chairman of the Congress Exhibition Committee is interviewing the Chief Minister on Friday, the 9th December 1955, by which time it is proposed to keep the papers ready for orders at Government level

2 ~~I am~~ Can going through your office report to Government, I feel that some points require further clarification The Chairman of the Congress Exhibition Committee has stated that the Congress Exhibition in Bangalore has become an annual feature from 1946 and that no entertainment-tax was demanded till 1952 Even the demand for 1952 was claimed after the Exhibition during 1952 was over Is this a fact? If it is a fact the reasons why the entertainment-tax was not paid, and it was not demanded, or no penal action was enforced against the Committee during the periods from 1946 to 1952 will have to be examined and explained This point has been referred at para 3 of your office letter dated 28-11-1955, but the question of facts stated by me above, have not been directly met and answered

3 Whatever might have been the reasons why the tax was not demanded and rules were not enforced from 1946 to 1952, it is a matter to be seriously considered whether it would be desirable to enforce the demand for 1952 at this distance of time Even if it is decided that the tax has to be demanded, a question would arise whether you have enough material to work out the demand and enforce the penal provisions of the law on the Exhibition Committee All these

P T O

these aspects may be considered and your opinion furnished about the demand for 1952

4 Next question relates to the Exhibition of 1954 The point made out by the Chairman of the Committee is that during the days of the dramas were enacted in the Exhibition grounds ~~demand~~ season tickets were sold only for the drama and not for the exhibition as such If those that purchased the tickets for the drama went round the exhibition also, is it possible to construe that the visit of the exhibition by the visitors should be considered as free of any gate fee? Is there any provision under the Amusement Act and Rules framed thereunder to prohibit such construction being placed upon the point raised by the Chairman? This is also in the nature of a question of fact primarily and requires investigation

5 I shall be thankful if a detailed report is sent to Government on the above points well before Friday, the 9th December 1955, the letter being sent to my personal address

Yours sincerely,

3/12/55

Sri L Muniswamy, I A S ,
Deputy Commissioner,
Bangalore District,
Bangalore

draft ms
HGI 3/12

6562

3 DEC 1955

Office of the Deputy Commissioner,
Bangalore District, Bangalore,
Dated the 8th December 1955

No Ent 2 PR 58/54-55

24

To

The Secretary to Government,

Education Department, Bangalore

Sir,

Sub - Grant of exemption from payment of Entertainment Tax in respect of Congress Exhibition held during 1952 and 1954

With reference to your D O No L 10910 dated 3-12-1955 requiring further clarification on the above subject, I write to state that it is a fact that no demand has been made with regard to the entertainment tax during the periods from 1946 to 1952 Inspite of thorough search and close scrutiny of the previous papers in this office, it is not known, the exact reason why the entertainment tax was not demanded nor penal interest enforced on the committee during the periods 1946 to 1952 But, as regards the entertainment tax pertaining to 1952, the General Secretary, Congress Exhibition Committee in his letter No G 701 dated 6-3-1952 has requested exemption from payment of entertainment tax (copy enclosed), with a view to utilise this amount for the construction of the Congress House Building and the same was recommended to Government from this office on 6-3-1952 But, the Government have turned down the request with their No 1320/ on 26-4 1952 and the same has been sent to the District Superintendent of Police, in order to take further action for the recovery of the tax pertaining to 1952

Inspite of the several letters addressed to the General Secretary (copies enclosed) from this office as well as from the District Superintendent of Police to furnish the accounts ~~to the District Superintendent of Police to furnish the accounts~~ to the District Superintendent of Police and remit the entertainment tax to the local treasury, the only real received from the

Ge neral

General Secretary (copy enclosed) as to the effect that they would have a further personal talk with the then District Magistrate. But it is disclosed from the records that the series of demands put forth by this office as well as from the District Superintendent of Police had had no effect in the matter of recovery of these arrears of entertainment taxes. A letter dated 1-7-1952 received from Sri I G Gollala, the then District Superintendent of Police, Bangalore North, (copy enclosed) shows that the accounts of the collections of Subhas Nagar Exhibition of 1952 have been brought upto date and that the Secretary and President of Exhibition are reported to have expressed their readiness to pay up the entertainment tax due to Government, provided the rates are made known to them. The admission tickets then were Re 1/- As 8/-, As 4/- and As 2/- as disclosed from this letter. So it is evident from this letter that the accounts are there to enforce the demand for 1952 once the tax may be demanded for 1952 on the basis of this report from the District Superintendent of Police. Besides, as disclosed from this letter, when the Secretary and President have expressed their willingness to pay the tax for 1952, it cannot be made out why there are going back on their promise and now, demand exemption from payment. Moreover, the General Secretary, Exhibition Committee has specifically stated in his letter No SC/C dated 20-12-1954 that the Government of Mysore were pleased to grant them exemption from payment of Entertainment tax during the years prior to 1952. Therefore the then Secretary may be requested to produce a copy of such order as the same is not available. It gives me doubt that there should be some basis or valid reason for not having demanded the Entertainment Tax during 1947-52.

As regards the third point, I have definitely stated

definitely stated in my previous report that exemption cannot be granted during the days when Dramas are staged, as the grounds put forth by the General Secretary that the tickets were sold by only for the Dramas and not for exhibition, cannot be accepted It cannot also be construed that the visitors who visit the exhibition should be considered to have been allowed free from purchasing any ticket and there is no such provision under the Amusements Act and rules framed thereunder, to exempt from payment of tax during the days when Dramas were staged in exhibitions, even if the statement of the General Secretary is accepted that the visitors should be considered as free of any gate fee during those days

In the light of above facts, I am of the opinion that no exemption from payment of entertainment tax can be granted to the exhibition either for 1952 or for 1954 during the days when Dramas were staged

Yours faithfully,

(L [illegible])
[illegible] CO [illegible]
BAIGLOR DISTRICT.

Copy of letter fro the District Superintendent of Police, Bangalore orth d ted 10-7-1952 to the Deputy Commissioner, Bangalore District, Bangalore

28

Ref your D O Letter No 29/J7/51-52 dated 8-5-1955

Sub - Entertainment tax due to Gover ment from the Congress Exhibition at Subhasnagar, Bangalore City

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With reference to the above, I write to state that it is reported that the accounts of collection at the Subhasnagar Exhibition of 1952 have been brought upto date The Secretary and the President of the Exhibition are reported to have expressed their readiness to pay the entertainment tax due to Government provided the rates are made known to them

In the circumstances, the President of the Committee may be addressed to pay up the entertainment tax furnishing the rates

It is further reported that the admission tickets of Re 1/- As 8/- As 4/- and As/2 - were sold during the exhibition

"Copy"

for Deputy Commissioner,
Bangalore District

Copy of letter from the General Secretary, Congress Exhibition, Bangalore dated 6-3-1952, to the District Magistrate, Bangalore District, Bangalore

29

The above Exhibition will be held at Sublas Nagar for one month commencing from the last week of March 1952 The net ~~proceedings~~ proceeds of the Exhibition will be utilised for the construction of the Congress House Building Therefore we shall thank you kindly to exempt us from paying the entertainment tax of the Exhibition and other entertainments arranged in the premises of the Exhibition

Thanking you in anticipation

"Copy"

for Deputy Commissioner,
Bangalore District

Copy of letter fro the District Superintendent of Police, ngalore orth d ted 10-7-1952 to the Deputy Commissioner, angalore District, Bangalore

---

28

Ref our D O Letter o 2 /J7/ 1-52 d ted 8-5-1955

Sub - Entertainment tax due to Gover ment fro the Co ress Exhibition at ubhasnagar, ng lore Cit

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With reference to the bove, I rite to st te that it is reported that t e accounts of collection at the Subhash ar Exhibition of 195 ave been brought upto date The Secretary nd the President of the Exhibition are reported to ave e pressed t eir re diness to pay the ertert inment tax due to Gov rnment provided t e rates are made known to t em

In t e circumstances, the President of the Committee may be addressed to pay up t e entertainment tax furnishing the rates

It is furt er reported that t e admission tickets of e 1/- as 8/- as 4/- nd As/2 - were sold during t e exhibition

"Copy"

for Deputy Commissioner,
Bangalore District

Letter o G 63/dated 24-2-1953 from the General Secretary, Congress Exhibition, Bangalore to the Sub Inspector of Police, Opparpet Police Station, Bangalore

29

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Ref - Exemption from payrent of entertainrent tax in respect of Congress Exhibition 1952

We had a personal talk with the District Magistrate, Bangalore District, in the abovematter and requested him to exempt us from payment of entertainment tax in respect of Congress Exhibition, 1952 He has promised to look into the matter On hearing from the District Magistrate, we will write to you again in the matter

Thanking you

"Copy"

for Deputy Commissioner,
Bangalore District

Copy of letter from the Deputy Commissioner, Bangalore Dist, Bangalore, No J7 28/51-52 dated 26-3-1953 to the General Secretary, Congress Exhibition, 142, Cottonpet, Bangalore City

---

30

Sub Recovery of Entertainment tax in respect of Congress Exhibition 1952

Ref this office letter of even number dated 17-3-1953

Kindly furnish the accounts to the District Superintendent of Police, Bangalore North ~~for~~ and arrange to pay up the arrears very early as already requested This may be treated as urgent as the matter has been pending over a long time

"Copy"

for Deputy Commissioner,
Bangalore District

Copy of letter from the Deputy Commissioner, Bangalore District, No J6,287-52-53 dated 13/17-3-53 to the General Secretary, Congress Exhibition, No 142, Controrpet, Bangalore City

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Recovery of entertainment tax in respect of Congress Exhibition 1952

Government in their letter No L 1320/3 I 2 34-52-4 dated 26-4-1952 have ordered that the entertainment tax in respect of Congress Exhibition 1952 will have to be recovered from you I therefore request you to arrange to furnish the accounts to the District Superintendent of Police, Bangalore North and remit the entertainment tax due to any of the local treasuries very early You may also pleased note that the entertainment tax will have to be paid as per rules for the Congress Exhibition 1953 to commence this month

"Copy"

for Deputy Commissioner,
Bangalore District

Congress Exhibition 1955

L, S G

25th April

32

Dear Sri Madhava Rao,

Subject - Exemption from payment of Entertainment Tax for Congress Exhibitions of 1952, 1954 and 1955

You remember that at a Friday interview on 8-12-1955 on the above subject, the Chief Minister instructed me to discuss the merits of the case for exemption with you. You remember also that when I met you at the Pay Structure Committee Meetings the subject was informally discussed a number of times.

As a final decision has to be taken by Government I would request you to meet me as early as possible on any working day in the Atara Kacher. It would be better if you can kindly ring me up before you come over to see me.

Thanking you for anticipating an early reply,

Yours sincerely

25/4/56

Sri K. Madhava Rao,
Chairman, B I C Co., Ltd.,
Wilson Gardens,
BANGALORE

Congress Exhibition 1955

33

(CONSTITUTED BY THE BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE)

CONGRESS HOUSE RACE COURSE ROAD BANGALORE 1

Patron

K H HUMANTH
(Chief Minister Govt. of Mysore)

K T BHASHYAM
Chairman, Legislative Council)

T M R PP
(Ex-General Secretary M P C C)

Vice Patrons

H K R NNA GOWDA
(Ex President Mysore Pradesh Congress Committee)

H S. RUDRAPPA
(Speaker Legislative Assembly)

K H M R NG R
Ex President Municipal Council)

Committee
G D CH V R YACH TTY
G A N DU
General Secretary
S KR HN R
Secretaries
P R PPA
M V LAN

No 271/c

Date 30th Nov, 1955

To

The Chief Minister,
Government Of Mysore,
BANGALORE

Dear Sir,

Sub;- Exemption from payment of Entertainment Tax

(i) In respect of Congress Exhibition held in 195

(ii) In respect of Dramas held during Congress Exhibition 1954

(iii) In respect of Congress Exhibition held during 1955

We draw your kind attention to our letters No 91/2 dated 21st Dec, 1954 and 615/c dated 4th Feb, 1955, on the above subject and further wish to inform you that we have not heard anything in the matter so far In this connection we wish to stress again that the net profits of the Exhibition are being utlised for charitable purposes like activities connected with the constructive programme

Congress Exhibition 1955

(CONDUCTED BY THE BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE)

CONGRESS HOUSE RACE COURSE ROAD BANGALORE 1

Patron

H M N
(Cl f M G f M)

K T HY M
(Ch m L g l C l)

T M
(E G IS MPCC)

Ch m
R M DH R O
V Ch m
R NA
M NY N
T
G V C M

Vice Patrons

H V R NN GOWDH
(E P d M P l h C C m)

H UD
(S k L l A mbl)

K MAR Y G R
(E d C M IC l)

C mm A d
G D C R Y CH TTY
G N DU
G IS
V S K H YER
S
A
M Y N

Ref No

Date *1955*

" 2 "

Hence we request you to grant us the exemption in respect of the Congress Exhibition held during the above years

Thanking you once again,

Yours faithfully,

V S Krishna Iyer
General Secretary.
30/11/55

Govern ent Departments
exhibitions during 1952 1954 and 1955 to

3rd May 56

4

L 2434/cM31-54-117

34

Dear Sir,

Subject - Exemption from payment of Entertainment Tax for the Congress Exhibitions of 1950, 1954 and 1955

In connection with the discussions we had on 1st May 1956 arising out of the Friday interview you had with the Chief Minister, Government of Mysore on 8-12-1955, I request you kindly to furnish information on the following points:-

1) References available with you about the exemption granted to the Congress Exhibition Committee from payment of Entertainment Tax for the period 1946 to 1951

2) The Deputy Commissioner, Bangalore has reported that the then District Superintendent of police (Sri M G Hebbiker) has intimated that the accounts of the collections of the Subhash Nagar Congress Exhibition 1952 have been brought up-to-date and the Secretary and the President of the Exhibition Committee are reported to have expressed their readiness to pay up the entertainment tax due to Government, provided the rates are made known to them. In these circumstances, please let me know why the payment for 1952 is being pressed for exemption

3) During discussions you referred to the exemption claimed in respect of the drama portion of the Exhibition 1954. I was not able to lay my hands on the connected references. I would therefore like you to send copies of the papers available with you in respect of 1954 matters

4) You also referred during discussions to retrospective effect being given to the exemption granted in respect of the Congress Exhibition of 1955 ordered by Government in letter No L 611-16 dated the 16th April 1955 by the Deputy Commissioner and District Magistrate, Bangalore. A copy of your letter claiming with retrospective effect may be sent

page 10 of collection cM 31 54 117

5) During discussions you informed me that the Exhibition authorities propose to utilise the proceeds of the Exhibition towards educational and charitable purposes viz construction of a general hostel in Bangalore. Necessary authority in support of this may kindly be sent

6) Details about free accommodation given to the Government stalls and any other help financial or otherwise to the Government Departments that participated in the Congress Exhibitions during 1952, 1954 and 1955 together with the overall financial estimate of the help rendered by the Government to the Congress Exhibition Committee may also be sent

P T O

an early reply is requested

Yours sincerely,

20/5/56

Sri K R Madhava Rao,
Vice-Chairman of the Congress Exhibition
Committee, Congress House,
Race Course Road,
Bangalore 1

CONGRESS EXHIBITION 1956

(CONDUCTED BY HF BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE)

CONGRESS HOUSE RACE COURSE ROAD BANGALORE 1

Ref No 222/C

CM 31-54-118

12th May 1956

Dear Sir,

I am in receipt of your D O Letter No L 2434/CM 31-54-117 dated 3/4 May 1956 and I have herewith furnished information on the various points mentioned in your above letter

1 Regarding any reference available about the exemption granted to the Congress Exhibition Committee from payment of entertainment Tax for the period 1946 to 1951, I wish to inform you that the Exhibition Committee used to get exemption every year and I have herein enclosed for your reference a copy of the order No 2881/4/49-50 dated 2nd February 1950 received from the District Magistrate, Banglore District exempting the Congress Exhibition Committee from payment of entertainment tax for the Exhibition 1950 References regarding the other years during the period 1946-1951 could not be traced in our office

2 Regarding the reported intimation given by the the District Superintendent of Police, I wish to inform you either the President or the Secretary of the Exhibition Committee have never agreed to pay the Entertainment Tax in respect of Congress Exhibition 1952 On the other hand the Exhibition Committee has been agitating for exemption from the very begining of the Exhibition

3 Regarding reference to theExemption claimed in respect of the Drama Portion of the Exhibition for 1954, I have herewith enclosed connected references viz , our letter No 1822/C/54 dated 19th April to the Chief Minister of Mysore and letter No E 1-P R 63/53-4 dated 1st July 1954 from the District Magistrate, Bangalore

4 Regarding retrospective effect being given to the exemption granted in respect of the Congress Exhibition Of 1955, I have herewith enclosed a copy of our application No 615/C dated 4th Feb 1955 to the Chief Minister, Government of Mysore, wherein we have prayed for exemption from payment of entertainment tax for the entire period of the Exhibition 1955

CONGRESS EXHIBITION 1956

(CONDUCTED BY THE BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE)

CONGRESS HOUSE RACE COURSE ROAD BANGALORE 1

876

Date 19 56

5 Regarding utilisation of the proceeds of the Exhibition, I wish to inform you that the proceeds are being utilised for charitable and educational purposes Recently it has been decided to construct a General Hostel for the benefit of the Students in the site belonging to our Committee Out of the proceeds of the Exhibition, a sum of Rs 10,000/- has already been deposited in the Indian Bank Limited , Bangalore in the name of the B C D C C Sarvajanika Vidhyarthi Nilaya, for the purposes of construction of the General Hostel The Bangalore Corporation District Congress Committee which conducts the Exhibition every year, has also constituted a Board of Trustees for the construction of and maintenance of the General Hostel and a Trust Deed in this behalf has been Registered as No 1078 of 1956-57 in Book I Vol 1493 pages 8to 13 dated 5-4-1956 in the office of the Sub-Registrar, Bangalore The Construction of the building of the General Hostel will be taken up very shortly The estimated value of the Hostel Building is Rs 1,00,000/- and it is proposed to accomadate nearly 100 students in the Hostel

6 Regarding free accomadation given to the Government stalls that participated in the Congress Exhibition during 1952, 1954 and 1955, I wish to inform you that during the year 1952 the department of Industries and Commerce were allotted nearly 20 stalls of rental Rs 75/- each and they have not paid the rental charges to-wards the same During the year, 1954, 36 stalls of rental Rs 80/- each were allotted to the Industries Department free of charges During the year 1956 30 stalls were allotted free of charges to the Industries Department and further a financial help of Rs 2,000/- was given to the Industries Department to-wards demonstration of Cottage Industries In addition to the above, the Exhibition Committee has been alloting special constructed stalls constructed at extra costs to the P W D and Electrical Depts free of charges all these years

Considering all these points, I trust you will kindly recommend the grant of exemption from payment of entertainment Tax in res

of Congress Exhibition 1952, 1954 and 1955 and thus help us to construct the General Hostel Building immediately

Thanking you,

Yours Sincerely,

K R Madhava Rao

(K R Madnava Rao)

Encl: four

To
Sri B M Krishnan, I A S ,
Secretary to Government,
Education and L S G Departments,
Mysore Government Secretariat,
Bangalore

No 2881/H/49-50

Office of the District Magistrate,
Bangalore District(Urban), Civil Sta
Bangalore, Dated 2nd Feb '50

38

To

The Secretary,
Congress Exhibition, Subhas Nagar, Bangalore 2

Ref - Your ~~Xxxx~~ application dated 28th Jan '50 requesting exemption from payment of entertainment tax

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The exemption from payment of entertainment tax in connection with the Exhibition to be held from 3rd Feb '50 at Subhas Nagar, is granted as the proceeds are said to be utilised for the construction of Congress House

Sd/-
For District Magistrate

CONGRESS EXHIBITION BANGALORE

Copy to the Superintendent of Police, Bangalore City for information

"C O P Y"

CONGRESS EXHIBITION 1954

39

19th April 1954.

1822/C/54

To

The Chief Minister,
Government of Mysore,
Bangalore

Dear Sir,

Ref Entertainment tax in respect of Dramas in the Congress Exhibition 1954, Bangalore

We wish to bring to your kind notice that the above Exhibition, under the auspices of the Bangalore Corporation & District Congress Committee, was conducted at Subhas Nagar from 11th March 19 54 to 19th April 1954 The Exhibition Committee has decided to pay the entertainment tax in connection with the Exhibition except on those days , when dramas were staged, since dramas are exempted from payment of entertainment tax

But to our surprise we have received intimation from the Deputy Commissioner, Bangalore District(No ET 53-54 dated 17-4-1954) asking us to pay entertainment tax for all the days, whether dramas were enacted or not

In view of the fact that dramas are exempted from entertainment tax, we did not collect entertainment tax from the public on the days when dramas were staged Hence, we request you kindly to exempt us from paying the entertainment tax on the days, when dramas were staged in our Exhibition

Thanking you,

Yours faithfully,

Sd/- K R Madhava Rao
Chairman

Orrice of the District Magistrate,
Bangalore District, Bangalore
Dated 1st July 1954

Ref Ent-1-P R 63/53-4

To

The Vice-Chairman,
Congress Exhibition 1954,
Congress Office,
Door No 142, Cottonpet,
BANGALORE-2

Sir,

Sub - Entertainment tax payable on gate collections

I invite your reference to this office letter of even number d dated 18-5-1954 on the above subject and request you to pay the balance of entertainment tax of Rs 3,870-4-4 on or before 7-7-1954 without default

CONGRESS EXHIBITION No hsa BANGALORE

Yours faithfully,
Sd/- R Ananda Krishna
For District Magistrate
Bangalore District

" COPY "

Congress Exhibition 1955

(CONDUCTED BY THE BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE)

CONGRESS HOUSE RACE COURSE ROAD BANGALORE 1

41

Patrons

K H N M N H Y
(Ch fM G fM)

K T Y M
(Ch ma Leg l C l)

T M
(E G IS MPCC)

Ch m
K R M D R O
V Ch m
N
N

M

Vice Patrons

H K V R NN GOWDH
(E P d M P d h C C mm)

H S RUD
(S h L l A mbl)

K HAM R Y NG R
(E P d C M IC l)

C mm Ad
G D CH R YAC T Y
S G A N DU
G IS
V S KR HNA Y R
S
P R A
M AY N

615/C

Date 4th Feb. *1955*

The Chief Minister,
Government of Mysore,
Bangalore

Deaf Sir,

Sub Exemption from payment of entertainment tax in respect of Congress Exhibition 1955

The above Exhibition under the auspices of the Bangalore Corp ion District Congress Committee will be held for nearly 40 days commencing from the 3rd week of Feb 1955 The main object of th organisers of the Exhibition is to serve the public in giving the knowledge regarding Industries, Arts, Science and Agriculture et and itis generally of educative nature to the public Also the Exhibition has been serving the cause of promotion of cultural a ties in our State

The net proceeds of the Exhibition will be utilised for char purposes like activities connected with the Constructive work we request you kindly to exempt the Exhibition from payment of entertainment tax and oblige

Thanking you,

Yours faithfully,
Sd/- V S Krishna Iyer
GENERAL SECRETARY

"TRUE COPY"

PROCEEDI[illegible] GOVT OF [illegible]

Read -

Government Order No L 611-16/CM 31-54-92 dated 16-4-1955 directing that the Congress Exhibition of 1955 be exempted from payment of entertainment-tax from the date of the order

2) Correspondence ending with letter No 222/C dated 12-6-1956 from the Chairman, Congress Exhibition Committee requesting sanction to the grant of exemption from payment of entertainment tax in respect of the Congress Exhibition held in 1952, and the dramas staged during Congress Exhibition of 1954 and to allow the exemption granted in the G O dated 16-4-55 read above for the entire period of the Exhibition held in 1955

3) Letter No A3 PP 1667/54-55 dated 5/7-9-1955 from the Commissioner, Corporation of the City of Bangalore, forwarding the resolution dated 28-3-1955 of the Corporation agreeing to the grant of exemption as requested by the Congress Exhibition Committee

4) Correspondence ending with letter No LNT 2 PR 58/54-55 dated 8-12-1955 from the Deputy Commissioner, Bangalore, in the matter

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ORDER NO L 9532-55/CM 31-54-121

Dated, Bangalore, the 6/9/56

Government are satisfied

(contd)

43

Government are satisfied that the Congress Exhibition held during the years 1952 and 1955 and the dramas staged in the Congress Exhibition of 1954 are entertainments to which sub-section (1) of section 8 of the Mysore Amusements Tax Act, 1932 (Mysore Act No VIII of 1932) is applicable and that no entertainment tax is chargeable on payments for admission to the said exhibitions and dramas The entertainment tax need not therefore be collected from the Congress Exhibition Committee in respect of the said exhibitions and dramas

Secretary to Government,
Education & L S G Departments

TO

25/8/56

The Commissioner, C C B (thro' the Mayor)
The Deputy Commissioner and the Dist Magistrate, Bangalore District
The Controller, C A D
The Auditor, C C B

HGN /dft/25 8

Copy to the Chairman
Congress Exhibition Committee
"Congress House" Race Course Road, Bangalore 1

Subject - Exemption from payment of Entertainment Tax for the Congress Exhibitions of 1952, 1954, and 1955

Questions raised by the Secretary	Replies furnished by the Chairman, Congress Exhbn Comtt	Remarks
1 References available with you about the exemption granted to the Congress Exhibition Committee from payment of entertainment-tax for the period 1946 to 1951	Regarding any reference available about the exemption granted to the Congress Exhibition Committee from payment of entertainment-tax for the period 1946 to 1951, I wish to inform you that the Exhibition Committee used to get exemption every year and I have herein enclosed for your reference a copy of the order No 2881/4/49-50 dated 2nd February 1950 received from the District Magistrate, Bangalore District exempting the Congress Exhibition Committee from payment of entertainment-tax for the exhibition 1950 References regarding the other years during the period 1946-1951 could not be traced in our office	
2 The Deputy Commissioner, Bangalore, has reported that the then District Superintendent of Police (Sri M G Heblikar) has intimated that the accounts of the collections of the Subhash Nagar Congress Exhibition 1952 have been brought upto-date and the Secretary and the President of the Exhibition Committee are reported to have expressed their readiness to pay up the entertainment tax due to Government, provided the rates are made known to them In these circumstances, please let me know why the payment for 1952 is being pressed for exemption	Regarding the reported intimation given by the then District Superintendent of Police, I wish to inform you either the President or the Secretary of the Exhibition Committee have never agreed to pay the entertainment-tax in respect of Congress Exhibition 1952 On the other hand the Exhibition Committee has been agitating for exemption from the very beginning of the Exhibition	
3 During discussions you referred to the exemption claimed in respect of the drama portion of the Exhibition for 1954 I was not able to lay my hands on the connected references I would therefore like you to send copies of the papers available with you in res-	Regarding reference to the Exemption claimed in respect of the Drama Portion of the Exhibition for 1954, I have herewith enclosed connected references viz , our letter No 1822/C/54 dated 19-4-1954 to the Chief Minister of Mysore and letter No Ent 1-P R 63/53-54 dated 1st July 1954 from the Dist-	

[illegible] you [illegible] during discussions in respect of [illegible] exemption claimed in respect of the Exhibition [illegible] [illegible] pect of 1954 demands

You also referred during discusions to retrospective effect being given to the exemption granted in respect of the Congress Exhibition of 1955 ordered by Government in letter No L 611-16 dated the 16th April 1955 to the Deputy Commissioner and District Magistrate, Bangalore A copy of your letter claiming retrospective effect may be sent

During discussions you informed me that the Exhibition authorities propose to utilise the proceeds of the Exhibition towards educational and charitable purposes, viz , construction of a general hostel in Bangalore Necessary authority in support of this may kindly be sent

[illegible] to the Exemption [illegible] Drama Portion [illegible] rict Magistrate, Bangalore

Regarding retrospective effect being given to the exemption granted in respect of the Congress Exhibition of 1955, I have herewith enclosed a copy of our application No 615/C dated 4th February 1955 to the Chief Minister, Government of Mysore, wherein we have prayed for exemption from payment of entertainment-tax for the entire period of the exhibition 1955

'N' ~ CM 31 54 dh 77,84 92

Regarding utilisation of the proceeds of the exhibition, I wish to inform you that the proceeds are being utilised for charitable and educational purposes Recently it has been decided to construct a General Hospital for the benefit of the students in the site belonging to our Committee Out of the proceeds of the exhibition, a sum of Rs 10,000/- has already been deposited in the Indian Bank Ltd , Bangalore, in the name of the B C , D C C Sarvajanika Vidhyarthi Nilaya, for the purposes of construction of the General Hostel The Bangalore Corporation District Congress Committee which conducts the Exhibition every year, has also constituted a Board of Trustees for the construction and maintenance of the General Hostel and a Trust Deed in this behalf has been registered as No 107 of 1956-57 in Book I, Vol 1493, pages 8 to 13 dated 5-4-1956 in the office of the Sub-Registrar, Bangalore The construction of the building of the General Hostel will be taken up very shortly The estimated value of the Hostel Building is Rs 1,00,000/- and it is proposed to accomodate nearly 100 students in the Hostel

(Contd)

5	Details about free accommodation given to the Government stalls and any other help financial or otherwise to the Government Departments that participated in the Congress Exhibitions during 1952, 1954 and 1955 together with the overall financial estimate of the help rendered by the Government to the Congress Exhibition Committee may also be sent	Regarding free accommodation given to the Government stalls that participated in the Congress exhibition during 1952,1954 and 1955, I wish to inform you that during the year 1952 the Department of Industries and Commerce were allotted nearly 20 stalls of rental Rs 75/- each and they have not paid the rental charges towards the same During the year,1954, 36 stalls of rental Rs 80/- each were allotted to the Industries Department free of charges During the year 1955 30 stalls were allotted free of charges to the Industries Department and further financial help of Rs 2,000/- was given to the Industries Department towards demonstration of Cottage Industries In addition to the above, the Exhibition Committee has been alloting specially constructed stalls constructed at extra costs to the P W D and Electrical Departments, free of charges all these years